

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Brownsburg Community Sch Corp (3305)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$21,430,227	\$22,702,399	\$23,302,673	\$25,544,196	4.5%	9.6%
Non - Certified Salaries	120	\$3,101,955	\$3,199,475	\$3,374,775	\$3,436,390	2.6%	1.8%
Group Health Insurance	222	\$2,458,863	\$2,445,319	\$2,430,926	\$2,535,271	0.8%	4.3%
Teacher Retirement Fund, After 7-1-95	216	\$1,694,454	\$1,838,191	\$1,956,882	\$2,167,129	6.3%	10.7%
Social Security Certified	212	\$1,545,551	\$1,636,522	\$1,681,250	\$1,845,483	4.5%	9.8%
Operational Supplies	611	\$674,790	\$661,489	\$583,999	\$733,439	2.1%	25.6%
Textbooks	630	\$1,332,843	\$568,004	\$897,925	\$659,624	-16.1%	-26.5%
Other Employee Benefits	241 - 290	\$1,038,094	\$613,554	\$629,806	\$655,420	-10.9%	4.1%
Transfer Tuition to Other School Corps Within State	561	\$1,100,360	\$456,970	\$977,652	\$645,664	-12.5%	-34.0%
Computer Hardware	741	\$691,849	\$320,230	\$386,035	\$600,128	-3.5%	55.5%
Content	747	\$484,354	\$393,266	\$280,198	\$418,311	-3.6%	49.3%
Public Employees Retirement Fund	214	\$254,977	\$288,075	\$342,929	\$384,951	10.8%	12.3%
Other Group Insurance Authorized by Statute	224	\$257,242	\$267,847	\$273,785	\$285,955	2.7%	4.4%
Distance Learning Equipment	742	\$55,506	\$52,274	\$7,454	\$267,225	48.1%	3484.9%
Social Security Noncertified	211	\$218,224	\$233,045	\$238,075	\$253,479	3.8%	6.5%
Licensed Employees	135	\$295,160	\$281,335	\$374,552	\$242,558	-4.8%	-35.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$158,182	\$148,416	\$147,539	\$161,448	0.5%	9.4%
Other Professional and Technical Services	319	\$39,325	\$44,551	\$50,018	\$102,336	27.0%	104.6%
Other Purchased Services	593	\$104,258	\$44,600	\$45,000	\$98,273	-1.5%	118.4%
Workers Compensation Insurance	225	\$46,362	\$47,039	\$118,855	\$97,465	20.4%	-18.0%
Instructional Programs Improvement Services	312	\$219,657	\$81,056	\$95,609	\$91,280	-19.7%	-4.5%
Equipment	730	\$84,334	\$13,034	\$21,521	\$60,482	-8.0%	181.0%
Group Life Insurance	221	\$44,659	\$47,442	\$52,523	\$55,333	5.5%	5.3%
Other Technology Hardware	746	\$300,012	\$104,358	\$54,407	\$51,096	-35.8%	-6.1%
Library Books	640	\$63,011	\$59,064	\$39,967	\$37,545	-12.1%	-6.1%
Dues and Fees	810	\$59,431	\$0	\$33,737	\$34,727	-12.6%	2.9%
Interest	832	\$0	\$31,641	\$21,914	\$23,594	NA	7.7%
Other Supplies and Materials	615, 660 - 689	\$19,619	\$18,377	\$7,213	\$13,704	-8.6%	90.0%
Instruction Services	311	\$0	\$0	\$9,382	\$9,969	NA	6.3%
Periodicals	650	\$11,988	\$11,081	\$4,597	\$7,294	-11.7%	58.7%
Travel	580	\$5,930	\$3,240	\$1,684	\$3,938	-9.7%	133.8%
Miscellaneous Objects	876 - 899	\$30,933	\$4,932	\$3,260	\$3,340	-42.7%	2.5%
Staff Services	314	\$2,239	\$3,093	\$3,715	\$3,080	8.3%	-17.1%
Professional Development	748	\$4,309	\$9,613	\$5,849	\$2,875	-9.6%	-50.8%
Unemployment Insurance	230	\$59,772	\$38,153	\$8,094	\$2,189	-56.3%	-73.0%
Transfer Tuition - Other	569	\$16,792	\$1,103	\$0	\$1,150	-48.8%	NA
Board of Education Services	318	\$6,557	\$8,116	\$3,135	\$655	-43.8%	-79.1%
Repairs and Maintenance Services	430	\$15	\$574	\$607	\$546	146.3%	-9.9%
Nonlicensed Employees	136	\$0	\$0	\$0	\$31	NA	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Brownsburg Community Sch Corp (3305)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Connectivity	744	\$71,732	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$21,659	\$0	\$0	\$0	-100.0%	NA
Vehicles	731	\$0	\$0	\$48,892	\$0	NA	-100.0%
Student Academic Achievement Total		\$38,005,225	\$36,677,478	\$38,516,433	\$41,537,570	2.2%	7.8%
Student Instructional Support							
Certified Salaries	110	\$3,220,561	\$3,130,031	\$2,874,691	\$3,159,886	-0.5%	9.9%
Non - Certified Salaries	120	\$1,161,861	\$1,195,374	\$1,381,553	\$1,475,940	6.2%	6.8%
Group Health Insurance	222	\$548,906	\$509,948	\$499,444	\$530,787	-0.8%	6.3%
Teacher Retirement Fund, After 7-1-95	216	\$272,538	\$263,499	\$239,811	\$263,502	-0.8%	9.9%
Social Security Certified	212	\$224,930	\$220,162	\$195,486	\$213,845	-1.3%	9.4%
Public Employees Retirement Fund	214	\$91,885	\$106,898	\$142,765	\$159,266	14.7%	11.6%
Other Employee Benefits	241 - 290	\$101,696	\$111,920	\$100,071	\$101,886	0.0%	1.8%
Social Security Noncertified	211	\$78,391	\$80,512	\$95,187	\$100,174	6.3%	5.2%
Other Group Insurance Authorized by Statute	224	\$58,957	\$60,367	\$59,018	\$60,730	0.7%	2.9%
Operational Supplies	611	\$23,326	\$12,443	\$13,425	\$13,574	-12.7%	1.1%
Other Professional and Technical Services	319	\$51,356	\$69,401	\$43,321	\$9,879	-33.8%	-77.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,557	\$12,833	\$11,664	\$9,585	-9.9%	-17.8%
Group Life Insurance	221	\$6,106	\$6,296	\$6,899	\$7,022	3.6%	1.8%
Workers Compensation Insurance	225	\$5,603	\$11,428	\$5,417	\$5,171	-2.0%	-4.5%
Instructional Programs Improvement Services	312	\$343	\$2,507	\$2,586	\$2,261	60.2%	-12.6%
Pupil Services	313	\$29,532	\$21,947	\$12,539	\$1,320	-54.0%	-89.5%
Travel	580	\$2,936	\$1,944	\$2,093	\$0	-100.0%	-100.0%
Telephone	531	\$8	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$2,290	\$0	\$0	NA	NA
Student Instructional Support Total		\$5,893,493	\$5,819,800	\$5,685,971	\$6,114,826	0.9%	7.5%
Overhead and Operational							
Non - Certified Salaries	120	\$5,071,315	\$5,262,878	\$5,498,361	\$6,061,453	4.6%	10.2%
Light and Power - Other Than Heating and Cooling	625	\$1,452,538	\$1,465,868	\$1,679,995	\$1,877,157	6.6%	11.7%
Food Purchases	614	\$1,465,001	\$1,472,239	\$1,550,275	\$1,499,932	0.6%	-3.2%
Group Health Insurance	222	\$832,132	\$816,336	\$847,492	\$900,786	2.0%	6.3%
Public Employees Retirement Fund	214	\$478,768	\$550,098	\$653,577	\$758,027	12.2%	16.0%
Operational Supplies	611	\$492,626	\$570,848	\$662,671	\$738,688	10.7%	11.5%
Vehicles	731	\$284,375	\$140,389	\$296,721	\$479,040	13.9%	61.4%
Certified Salaries	110	\$507,909	\$446,404	\$439,233	\$476,402	-1.6%	8.5%
Repairs and Maintenance Services	430	\$172,748	\$164,142	\$278,987	\$450,888	27.1%	61.6%
Social Security Noncertified	211	\$363,763	\$377,322	\$396,105	\$430,787	4.3%	8.8%

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Brownsburg Community Sch Corp (3305)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Gas	622	\$301,169	\$264,588	\$413,755	\$395,331	7.0%	-4.5%
Insurance	520	\$396,617	\$377,041	\$391,921	\$376,033	-1.3%	-4.1%
Gasoline and Lubricants	613	\$434,872	\$473,335	\$455,121	\$364,612	-4.3%	-19.9%
Equipment	730	\$82,084	\$116,267	\$247,078	\$291,523	37.3%	18.0%
Nonlicensed Employees	136	\$267,947	\$255,428	\$303,338	\$224,615	-4.3%	-26.0%
Workers Compensation Insurance	225	\$84,698	\$73,845	\$145,293	\$208,413	25.2%	43.4%
Water and Sewage	411	\$243,816	\$250,094	\$183,927	\$184,742	-6.7%	0.4%
Other Professional and Technical Services	319	\$53,191	\$49,496	\$56,326	\$162,215	32.1%	188.0%
Other Employee Benefits	241 - 290	\$95,472	\$102,488	\$103,273	\$101,993	1.7%	-1.2%
Other Group Insurance Authorized by Statute	224	\$81,983	\$84,026	\$89,433	\$92,447	3.0%	3.4%
Tires and Repairs	612	\$29,000	\$42,352	\$30,468	\$50,634	15.0%	66.2%
Removal of Refuse and Garbage	412	\$41,720	\$38,866	\$43,887	\$48,153	3.7%	9.7%
Teacher Retirement Fund, After 7-1-95	216	\$28,496	\$29,262	\$30,392	\$35,507	5.7%	16.8%
Instructional Programs Improvement Services	312	\$14,154	\$26,918	\$27,287	\$34,416	24.9%	26.1%
Board of Education Services	318	\$56,272	\$24,437	\$16,968	\$33,255	-12.3%	96.0%
Social Security Certified	212	\$32,619	\$29,305	\$28,281	\$32,321	-0.2%	14.3%
Telephone	531	\$40,118	\$30,486	\$43,531	\$31,818	-5.6%	-26.9%
Overtime Salaries	140	\$21,967	\$25,423	\$35,633	\$25,837	4.1%	-27.5%
Group Life Insurance	221	\$14,992	\$15,950	\$17,451	\$17,998	4.7%	3.1%
Cleaning Services	420	\$19,567	\$14,596	\$17,995	\$16,366	-4.4%	-9.1%
Statistical Services	317	\$200	\$200	\$0	\$15,654	197.4%	NA
Dues and Fees	810	\$22,620	\$30,452	\$23,512	\$13,026	-12.9%	-44.6%
Gas - Other than heating and Cooling	626	\$16,935	\$26,773	\$33,689	\$12,922	-6.5%	-61.6%
Board Member Compensation	115	\$10,000	\$9,999	\$10,000	\$10,000	0.0%	0.0%
Advertising	540	\$14,926	\$8,669	\$9,920	\$9,790	-10.0%	-1.3%
Connectivity	744	\$2,822	\$77,957	\$10,456	\$9,570	35.7%	-8.5%
Printing and Binding	550	\$0	\$14,581	\$10,328	\$7,089	NA	-31.4%
Travel	580	\$4,985	\$5,642	\$5,710	\$6,916	8.5%	21.1%
Miscellaneous Objects	876 - 899	\$13,789	\$13,894	\$5,244	\$6,281	-17.8%	19.8%
Unemployment Insurance	230	\$20,937	\$24,438	\$14,052	\$4,246	-32.9%	-69.8%
Bank Service Charges	871	\$5,580	\$5,385	\$4,461	\$4,137	-7.2%	-7.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,238	\$4,324	\$3,894	\$3,896	-11.1%	0.1%
Student Transportation Services	510	\$1,601	\$1,200	\$741	\$1,115	-8.6%	50.4%
Official Bond Premiums	525	\$420	\$1,378	\$1,290	\$1,080	26.6%	-16.3%
Other Purchased Services	593	\$150,000	\$150,575	\$0	\$887	-72.3%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$5,000	\$0	\$0	NA	NA
Overhead and Operational Total		\$13,732,983	\$13,971,198	\$15,118,071	\$16,507,996	4.7%	9.2%
Non Operational							

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Brownsburg Community Sch Corp (3305)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Redemption of Principal	831	\$11,402,703	\$12,796,022	\$12,441,554	\$12,511,169	2.3%	0.6%
Interest	832	\$8,755,977	\$7,990,620	\$7,465,258	\$7,852,297	-2.7%	5.2%
Construction Services	450	\$2,104,770	\$4,400,761	\$1,491,281	\$1,114,057	-14.7%	-25.3%
Improvements Other Than Buildings	715	\$190,610	\$932,170	\$1,306,835	\$897,542	47.3%	-31.3%
Other Professional and Technical Services	319	\$187,496	\$170,233	\$88,157	\$570,401	32.1%	547.0%
Non - Certified Salaries	120	\$216,708	\$248,047	\$325,000	\$349,893	12.7%	7.7%
Equipment	730	\$329,716	\$349,402	\$301,890	\$235,656	-8.1%	-21.9%
Social Security Noncertified	211	\$16,313	\$18,813	\$24,656	\$26,559	13.0%	7.7%
Certified Salaries	110	\$21,514	\$22,207	\$15,100	\$19,761	-2.1%	30.9%
Public Employees Retirement Fund	214	\$2,365	\$2,276	\$7,216	\$9,473	41.5%	31.3%
Group Health Insurance	222	\$0	\$0	\$1,080	\$4,400	NA	307.4%
Bank Service Charges	871	\$7,150	\$7,200	\$7,100	\$2,650	-22.0%	-62.7%
Operational Supplies	611	\$0	\$20,193	\$155	\$2,586	NA	1563.7%
Teacher Retirement Fund, After 7-1-95	216	\$1,679	\$1,737	\$1,303	\$1,784	1.5%	36.9%
Social Security Certified	212	\$1,646	\$1,699	\$1,155	\$1,512	-2.1%	30.9%
Workers Compensation Insurance	225	\$474	\$473	\$3,924	\$751	12.2%	-80.9%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$726	\$745	NA	2.6%
Other Employee Benefits	241 - 290	\$0	\$0	\$664	\$634	NA	-4.6%
Group Life Insurance	221	\$0	\$0	\$227	\$218	NA	-3.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$193	\$140	\$80	\$83	-19.0%	4.0%
Rentals	440	\$2,637	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$1,500	\$1,500	\$1,500	\$0	-100.0%	-100.0%
Land and Easements	710	\$119,314	\$42,209	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$9,100	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$388	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$23,372,253	\$27,005,702	\$23,484,861	\$23,602,171	0.2%	0.5%
Grand Total		\$81,003,955	\$83,474,178	\$82,805,335	\$87,762,563	2.0%	6.0%